

**THE METHODIST CHURCH**  
**STANDARD FORM OF ACCOUNTS**

NORTH WILTSHIRE	Circuit
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**FOR THE YEAR ENDED**  
**31 AUGUST 2022**

BRISTOL	District	Circuit no	7/22
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Registered Charity - Charity Registration number

1133989

Ministers:

Rev Mark Barrett- Superintendent

Rev Stephen Skinner

Rev David Gray

Rev Andrew Bird

Deacon Stephen Roe

Circuit Stewards:

Lynda Thomson

Tom Wethers

Islay Roberts

Kay Ashlin

Eric Hewitt

Treasurer:

Joint Treasurers Eric Hewitt( to 31/8/22) who produced this report and Simon Nuttall

## TRUSTEES' ANNUAL REPORT

### Introduction

The North Wiltshire Methodist circuit covers Swindon, Marlborough, Chippenham and surrounding villages. It is made up of 14 Methodist churches and 3 local ecumenical partnerships. The circuit provides staff support and leadership to the churches that make up the circuit.

### Aims and organisation

As Methodists, we seek to enact the calling of the message church, as we through worship, seek to increase awareness of God's presence and to celebrate God's love. We share together to help people to grow and learn as Christians through mutual support and care as we strive to be good neighbours to people in need and to challenge injustice and we witness eagerly to make more followers of Jesus Christ.

### Review of the year

The circuit income is primarily drawn from the assessments paid by the circuit churches with the rental income from one of the circuit manses .

### Overall Financial Results

The total funds for the circuit decreased by £204k from £2,306k to £2,102k over the year.

General and other	(72,357)
District Levy on CMTF	(22,087)
Revaluations of investment properties	(109,000)
Overall gain(loss)	(203,444)

The general and other includes £27,016 relating to professional fees and utilities on churches and manses for sale of £23,321 and £3,695 for fees for Christchurch which is expected to be sold in 22/23. As of 31st August 2022, the funds held in current accounts and the MTF were £566k. This equates to about 21 months of expenditure.

### Manses Review

The circuit currently has seven houses of which five are occupied by minister ( Presbyters and a Deacon ) employed by the Methodist Church.

The circuit reviewed the manses as mentioned in the 20/21 report with the aim of consolidating the properties including the possible use of a manse as part of developing the mission of the circuit into a new housing.

The review had the following outcomes:

(1) Chippenham manses: Monkton Hill

There are three houses in Chippenham with two occupied by ministers .

The third , 14 Monkton Hill, has not been occupied by a minister for eight years and had been let out to a private user up to end of August 21.

The Methodist Church has a policy of reaching new communities as part of its calling to include New People in New Places. With a minister living in manse in a new build area it could lead to the church being a blessing to the community whilst living incarnationally. The first move in Chippenham would feed into the circuit NP in NP policy with lessons learnt. The decision was made to sell the Monkton Hill manse and use the proceeds to facilitate the purchase of a house on a new housing development. To make this happen the manse at Frogwell would also need to be sold.

As this is occupied by a minister and their family a bridging loan would probably be necessary to enable the new build purchase whilst not moving the family until a convenient time. Under the rules of the Methodist Church a levy is payable to the Church centrally on the sale of Monkton Hill. This levy is expected to be able to be reclaimed upon purchase of the new house even though Monkton Hill had not been occupied by a minister for over five years. Monkton Hill is now sold subject to contract.

## **(2) Swindon Manse**

Consideration was given to moving out of the manse in Drove Road with a replacement minister due in September 2022.

A suitable replacement was difficult to find even though some potential ones were visited by circuit stewards. It was decided to remain in Drove Road and complete remedial work.

There are currently three houses in Swindon. If the replacement had been found then the property at Ermin Street which is not occupied by a minister would probably have been sold.

As this is not necessary this will continue to be let to a third party.

This property will now be considered as a potential resource to be used for the NP to NP policy in Swindon in a few years time. Until then it will be rented out.

Although under Methodist rules if the Ermin Street manse is sold after June 2023 when it will not have been occupied by a minister for five years the levy to the church centrally cannot be reclaimed the circuit has applied to have this period extended as the intention is to use it for NP to NP.

This one was left vacant when the minister based at Stratton left in August 2018 and was not replaced is being let on a temporary basis.

It is unlikely that the circuit ministerial team will increase above the current five ministers.

## **Church buildings**

### *Ramsbury Church*

This church was closed for worship in the year 18/19.

The circuit had costs of £6.5k in 21/22.

It was sold with net receipts of £165.8k after the levy to the Methodist Church centrally of £70.5k.

This had a carrying value of £162.3k at 1st Sept 2021 so an excess surplus of £3.5k for 21/22

### *Wroughton Church*

The circuit decided to retain the Wroughton Church to work on getting outline planning permission and thereby enhancing the sales value.

the circuit had costs associated with Wroughton £15.1k in the year.

### *Christchurch, Marlborough*

At the March 2022 Circuit Meeting Christchurch announced that they would like to sell their building but continue as a church fellowship in Marlborough.

This was result of lack of cover for necessary activities with declining membership as well as financial challenges. This was accepted at the circuit meeting.

The church fellowship created two working groups which have been working on the way forward.

One group was focussed on selling the property and included circuit meeting reps.

The aim was to sell as soon as possible after closing for worship which would mean less work to look after the building and save the circuit cost of running the church including utility costs and high insurance costs.

The second group's aim was to work out the best situation for the ongoing worship of the members from Christchurch, mainly finding a place for those who want to continue to worship in the town. This could be in a rented space or part of another congregation.

The meeting agreed for the proposal to close the building at Marlborough.  
This closure was notified to District to gain permission which has been given.  
The last worship in the present building is planned for January 2023 so the building does not become the circuit's responsibility until then.  
The building was placed on the market in July 22.)

#### **Lay pastoral workers**

2020/2021 was the final year of the three year lay worker programme.  
One full time family worker , who had completed her contract in August 2021 was retained on the payroll on maternity leave for 4 months with small cost.  
The circuit paid back to District the unused grant of £16,369

#### **Church governance**

The churches at Sherston and Luckington agreed to merge

#### **Pension Contribution**

In the year 20/21 The Methodist Church requested a voluntary  
to cover a shortfall on the Ministers final salary pension scheme.  
The circuit has not made a voluntary donation. The Church has not made this mandatory.

#### **Staff change**

Deacon Stephen Roe joined the circuit from Wales in September 2021 based in Swindon.  
Rev Mark Barrett retired in August 22  
Rev David Gray succeeded Rev. Barrett as Superintendent Minister from 1st September 2022.  
As it was proving difficult to appoint a Presbyter the circuit meeting agreed to appoint a probationary minister to the vacancy left by Rev Barrett's retirement.  
Rev. Rach Collins joined the circuit directly from Queens University in Birmingham in August 2022.  
There are no planned changes of minister next year- Sept 22- Aug 23.

## **Trustees annual report on finance and governance**

Legal framework

Name of the charity: North Wiltshire Methodist circuit

Charity registration number: 1133989

Name of firm: UHY Ross Brooke - Chartered Accountants:

Main communication address

Circuit Administrator

c/o Studley Methodist Church, Studley Lane, Studley, Calne SN11 9NH

The members of the North Wiltshire Methodist circuit meeting are the charities trustees, membership be made up of circuit office holders ministers and representatives appointed by the local church.

A full list of the membership is shown in appendix A to this report

Mr. Simon Nuttall FCA acted as joint Circuit Treasurer with responsibility for day to day control

Eric Hewitt F.C.C.A was Joint Circuit Treasure with particular responsibility for reporting.

Independent examiner for year ended 31st August 2022 is Lisa Hobbs of

UHY Ross Brooke - Chartered Accountants, 16 Dorcan Business Village, Murdock

Road Dorcan, Swindon, Wiltshire.

Investment Bankers Central finance board of the Methodist church and

Trustees for Methodist church purposes.

### **Aims and organisation**

The charities objectives to act as a resource provider within the area around North Wiltshire for the Methodist church.

The purposes of the Methodist church are and have deemed to have been since the date of union the advancement of:

- a) The Christian faith in accordance with the doctrinal standards and discipline of the Methodist church
- b) Any charitable purpose for the time being of the Connexional District circuit local church or other organization of the Methodist church
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to the Methodist church
- d) Any purpose for the time being of the charity being a charity subsidiary or ancillary to the Methodist church

This is achieved through the following:

- i) The resourcing of regular public acts of worship open to members of the church and non members alike
- ii) The teaching of Christianity through Sermons, courses, small groups and the other events
- iii) The resourcing of pastoral work including visiting the sick and bereaved
- iv) Taking religious assemblies in local schools
- v) Promotion of Christianity through staging of events and services
- vi) Provision of chaplaincy services to the local university and other institutions



## **Public benefit**

We confirm the trustees have regard to the charity commissioners guidance on public benefit

## **Structure governance and management**

The governing documents for the circuit are the Deed of Union (1932) and the Methodist Church Act (1976).

Detailed governance arrangements are outlined within the Constitutional Practice and Discipline of the Methodist church by order of the annual conference (CPD).

Day to day management of the circuit is undertaken by the Circuit Leadership Team, the Circuit Meeting and the local preachers meeting.

## **Trustee training**

A range of guidance is produced by the Methodist connection to support the effective running of the circuit specifically the leaflet the role of the trustee in the Methodist church which is available to all new circuit meeting members as part of their induction as trustees.

## **Related parties**

The circuit is part of the Bristol District and is also accountable to the Methodist conference

The circuit consists of the following churches:

Marlborough, Pewsey, Aldbourne, Central Chippenham, Lyneham, Studley, Trinity, Stratton, Chiseldon, Luckington, Sheldon Road, Sherston, St. Andrews and Rodbourne ,Wroughton and the following churches which are part of LEPs:

Bath Road, Central Swindon and St Paul's & St. Timothy's are part of LEPs.

## **Risk management**

Major risks are identified by the circuit leadership team who take professional advice where necessary.

Income and expenditure are reviewed regularly at circuit leadership meetings and circuit meetings where annual budgets are agreed and a review of activities undertaken.

## **Reserves policy**

The circuit holds the equivalent approx. 4 months funding for general purposes and lay worker activities in cash or near cash assuming no other major expenditure in the event of an inability to raise the full circuit assessment for the churches in the short term.

Including the Model Trust fund, the circuit holds two years of average expenditure and therefore the circuit trustees believe there are sufficient funds to secure the mid to long term ability to meet the liabilities of the circuit .

## **Safeguarding**

Every person has a value and dignity which comes directly from the creation of male and female in God's own image and likeness.

Christians see this potential as fulfilled by God's re-creation of us in Christ.

Among other things this implies a duty to value all people as bearing the image of God and therefore to protect them from harm.

Methodist Connexional practice outlines commitment to the following principles:

- a) The care and nurture and respectful ministry with all children and young people and adults.
- b) The safeguarding and protection of all children and young people and adults when they are vulnerable.
- c) By establishing of safe caring communities which provide a loving environment where



there is informed vigilance as to the dangers of abuse.

d) We will carefully select and train all those with any responsibility within the church in love with safer recruitment principles including the use of criminal records disclosures and registration with the relevant vetting and barring schemes.

e) We will respond without delay to every complaint made which suggests that an adult, child or young person may have been harmed by co-operating with the police and local authority in any investigation.

f) We will seek to work with anyone who has suffered abuse developing with them an appropriate ministry of informed pastoral care.

g) We will seek to challenge any abuse of power especially by anyone in a position of trust.

h) We will seek to offer pastoral care and support including supervision and refer to the proper authorities any member of our church community known to have offended against a child or young person or vulnerable adult.

i) In all these principles will follow legislation guidance and recognised good practice.

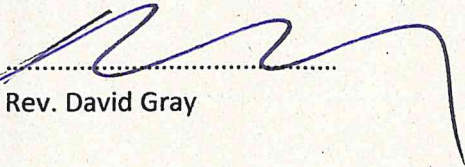
The North Wiltshire circuit commits itself to ensuring the implementation of Connexional safeguarding policy; government legislation, guidance and safe practice in the circuit and in the churches.

The North Wiltshire circuit commits itself to a vision of support advice and training for lay and ordained people that ensures people are clear and confident about their roles and responsibilities in safeguarding and promoting the welfare of children and adults who may be vulnerable.

#### **Future developments**

25.1.27

Approved on .....

  
.....

Rev. David Gray



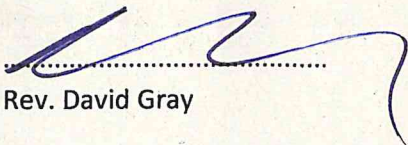
**THE NORTH WILTSHIRE METHODIST CIRCUIT  
STATEMENT OF TRUSTEES RESPONSIBILITIES  
FOR THE YEAR ENDED 31 AUGUST 2022**

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the Trustees should follow best practise and

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practise have been followed, subject to any departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them both to ascertain the financial position of the charity and that ensure that the financial statements comply with the applicable law, regulations and trust deeds. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved on 25.1.23 .....

  
.....  
Rev. David Gray



## APPENDIX A

### NORTH WILTSHIRE METHODIST CIRCUIT

Year until end August 2022

#### MINISTERS

Rev Mark Barrett	Trustee
Rev Stephen Skinner	Trustee
Rev David Gray	Trustee
Deacon Stephen Roe	Trustee
Rev Andrew Bird	Trustee

#### MINISTERS IN OTHER APPOINTMENTS

##### MINISTER WITHOUT APPOINTMENT

Rev Pam Stranks

##### SUPERNUMERARY MINISTERS

Rev Tony Barnes  
Rev Janet Evans  
Rev Geoffrey Floyd

Rev Susan Howe

##### CIRCUIT STEWARDS

Mr Tom Wethers	Trustee
Kay Ashlin	Trustee
Lynda Thompson	Trustee
Eric Hewitt ( Joint Circuit Treasurer)	Trustee

##### CIRCUIT SAFEGUARDING CO-ORDINATOR

Mrs Allison Burchell

##### CHAPLAIN OF FAIRWAYS

Mr Islay Roberts (Circuit Steward from 1 Sept 2020)	Trustee
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##### LOCAL PREACHERS MEETING SECRETARY

Geoffrey Rhodes	Trustee
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##### CHURCH CIRCUIT MEETING REPRESENTATIVES

##### **Aldbourn & Ramsbury**

Elizabeth Osbourne	Trustee
Richard Osbourne	Trustee
Julie Coe	Trustee

##### **Bath Road**

George Kennedy	Trustee
Adrian King	

##### **Central, Chippenham**

Wyn Walters	Trustee
Lorna Cocking	Trustee
Marilyn Dixon	Trustee

##### **Central, Swindon**

Judith Furse	Trustee
Christine Durant	Trustee

<b>Chiseldon</b>		
John Townsend to Mar21	Trustee	
Paul Kohn	Trustee	
David Easter	Trustee	
Clifford Friend from Mar 21	Trustee	
<b>Christchurch</b>		
Anne Hancock	Trustee	
Jonathan Lyle	Trustee	
David Wylie	Trustee	
<b>Dorcan</b>		
Tony Prichard	Trustee	
Nathalie Marshall	Trustee	
<b>Luckington</b>		
Robert Simpkins	Trustee	
Lynne Simpkins	Trustee	
<b>Lyneham</b>		
Wilma Goodfellow	Trustee	
Ann Allen	Trustee	
<b>Pewsey</b>		
Pete Whittington	Trustee	
Jackie Lampard	Trustee	
<b>Sheldon Road</b>		
John Davis	Trustee	
Simon Nuttall ( Joint Circuit Treasurer)	Trustee	
Adrian Foster	Trustee	
Trevor Durston	Trustee	
Annette Foster	Trustee	
<b>Sherston</b>		
<b>St. Andrews &amp; Rodbourne</b>		
Denise Topp	Trustee	
Jackie Snyder	Trustee	
David Holder	Trustee	
<b>Stratton</b>		
Graham Crawshaw	Trustee	
Keith Harmer	Trustee	
<b>Studley</b>		
Christina Clifford	Trustee	
Richard French	Trustee	
Linda Morley	Trustee	
<b>Trinity</b>		
Paul Webb	Trustee	
Tony Webb	Trustee	
Rita Grey	Trustee	Deceased Feb 2022
Sheila Pickering	Trustee	Until December 2021
Andy Grey	Trustee	

## Statement of Financial Activities (SOFA) for the year ended 31 August 2022

	Notes to the accounts	General Fund (Unrestricted) £	Circuit Model Trust (Unrestricted) £	Designated Funds (unrestricted) £	Restricted Funds £	Endowment Funds £	Total 2021- 22 £
<b>Income</b>							
1 Donations and legacies							0
2 Income from monetary investments	note 5	224	2,201	150	17		2,593
3 Income from investment properties		11,203					11,203
4 Assessments on Churches		321,673					321,673
5 Capital Receipts							0
6 Grants received							0
7 Other charitable income	note 16	1,609					1,609
<b>8 Total income</b>		<b>334,710</b>	<b>2,201</b>	<b>150</b>	<b>17</b>	<b>-</b>	<b>337,078</b>
<b>Expenditure</b>							
9 Grants and donations		2,000					2,000
10 Salaries and associated costs		209,775					209,775
11 Property maintenance		81,194					81,194
12 Connexional assessment & model trust levy			92,605				92,605
13 District Assessment & Levy		70,668					70,668
14 Depreciation							0
15 Office expenses		10,529					10,529
16 Other outgoings		36,324	1,172	102	10		37,608
<b>17 Total charitable expenditure</b>		<b>410,490</b>	<b>93,777</b>	<b>102</b>	<b>10</b>	<b>0</b>	<b>504,379</b>
18 Gains/(losses) on monetary investments		-	-	1,183			-1,183
19 Gains/(losses) on investment properties		109,000	73,996				-35,004
<b>20 Net income/(expenditure)</b>		<b>-184,780</b>	<b>-17,580</b>	<b>-1,134</b>	<b>7</b>	<b>0</b>	<b>-203,488</b>
21 Transfers between funds		92,249	92,300	48	3		0
22 Other gains/(losses)		16,369	16,369				0
<b>23 Net movement in funds</b>		<b>-260,660</b>	<b>58,351</b>	<b>-1,182</b>	<b>3</b>	<b>0</b>	<b>-203,488</b>
24 Total funds brought forward		1,855,202	411,158	35,653	3,589		2,305,602
<b>25 Total funds carried forward</b>		<b>1,594,542</b>	<b>469,510</b>	<b>34,471</b>	<b>3,592</b>	<b>-</b>	<b>2,102,114</b>



## Statement of Financial Activities (SOFA) for the year ended 31 August 2021

Notes to the accounts	General Fund (Unrestricted)	Circuit Model Trust		Designated Funds (unrestricted)	Restricted Funds	Endowment Funds	Total 2020-21
	£	£	£	£	£	£	£
<b>Income</b>							
1 Donations and legacies							0
2 Income from monetary investments	106	1,568		66	12		1,752
3 Income from investment properties	10,740						10,740
4 Assessments on Churches	301,775						301,775
5 Capital Receipts							0
6 Grants received	3,333						3,333
7 Other charitable income	8,283						8,283
<b>note 16</b>							
8 <b>Total income</b>	<b>324,237</b>	<b>1,568</b>		<b>66</b>	<b>12</b>	<b>-</b>	<b>325,883</b>
<b>Expenditure</b>							
9 Grants and donations	3,000						3,000
10 Salaries and associated costs	217,029						217,029
11 Property maintenance	76,657						76,657
12 Connexional assessment & model trust levy		28,296					28,296
13 District Assessment & Levy	70,700						70,700
14 Depreciation							0
15 Office expenses	9,815						9,815
16 Other outgoings	20,933	988		24	7		21,952
17 <b>Total charitable expenditure</b>	<b>398,133</b>	<b>29,284</b>		<b>24</b>	<b>7</b>	<b>0</b>	<b>427,448</b>
18 Gains/(losses) on monetary investments		-		153			
19 Gains/(losses) on investment properties	247,700						247,700
20 <b>Net income/(expenditure)</b>	<b>173,803</b>	<b>-27,716</b>		<b>-110</b>	<b>5</b>	<b>0</b>	<b>145,982</b>
21 Transfers between funds	55,117	-	55,070	-	42	-	0
22 Other gains/(losses)				23,901			23,901
23 <b>Net movement in funds</b>	<b>228,920</b>	<b>-82,786</b>		<b>23,749</b>	<b>0</b>	<b>0</b>	<b>169,883</b>
24 Total funds brought forward	1,626,282	493,944		11,904	3,588	-	2,135,719
25 <b>Total funds carried forward</b>	<b>1,855,202</b>	<b>411,158</b>		<b>35,653</b>	<b>3,589</b>	<b>-</b>	<b>2,305,602</b>

Name of Circuit

North Wiltshire Methodist Circuit

Circuit No 7122

## Balance Sheet as at 31 August 2022

General Fund (Unrestricted)	Circuit Model Trusts (Unrestricted)	Designated Funds (Unrestricted)	Restricted Funds	Endowment Funds	Totals 2021/22	Totals 2022/23
£	£	£	£	£	£	£

## Fixed Assets

Circuit Motors & Equipment	883,900				883,900	
Investment properties	634,000				634,000	
Investments					0	
<b>Total fixed assets</b>	<b>1,517,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,517,900</b>	<b>1,769,200</b>

## Current Assets

<b>Debtors</b>	<b>12</b>	<b>33,004</b>				<b>23,066</b>
Loans by the Circuit	12	18,200				18,000
Investments with TMCP			469,510			450,400
Central Finance Board Deposits	12	44,344		34,471	3,592	76,032
Cash at Bank and in hand	12	52,134				36,970
<b>Total current assets</b>		<b>148,882</b>	<b>469,510</b>	<b>34,471</b>	<b>3,592</b>	<b>601,067</b>
<b>Current liabilities</b>						
Creditors (due in under 1 year)	13	72,040				87,585
Grants payable within 2016-19			0	0	0	87,585
<b>Total current liabilities</b>		<b>72,040</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>516,402</b>
<b>Net current assets/liabilities</b>		<b>76,842</b>	<b>469,510</b>	<b>34,471</b>	<b>3,592</b>	<b>516,402</b>
<b>Total assets less current liabilities</b>		<b>1,594,542</b>	<b>469,510</b>	<b>34,471</b>	<b>3,592</b>	<b>2,305,602</b>

## Long term liabilities

(due after more than one year)						
Grants payable after 2019-20						0
Loans to the Circuit						
<b>Net assets</b>		<b>1,594,542</b>	<b>469,510</b>	<b>34,471</b>	<b>3,592</b>	<b>2,305,602</b>

## Funds of the Circuit

General Fund (Unrestricted)		1,594,542				1,594,542
Circuit Model Trust Fund (Unrestricted)			469,510			411,108
Designated Funds (Unrestricted)				34,471		35,603
<b>Total Unrestricted Funds</b>						<b>2,302,614</b>
Restricted Funds					3,592	3,500
Endowment Funds					0	
<b>Total Funds</b>	<b>SOFA</b>	<b>1,594,542</b>	<b>469,510</b>	<b>34,471</b>	<b>3,592</b>	<b>2,305,602</b>

Signed

Eric Hawitt B.Sc. FCCA  
Circuit Treasurer

2.5.4.23

**1 Basis of accounting and accounting policies**

**i Accounting standard**

The financial statements are prepared in compliance with the Charities Act 2011, the Charities Statement of Recommended Practice (FRS102), and FRS102, The Financial Reporting Standard, applicable in the UK and Republic of Ireland

**ii Public benefit entity**

The North Wiltshire circuit meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s) below

**iii Basis**

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year, on the accruals basis to show a true and fair view of the Circuit's financial position and activities.

**iv Content**

The financial information presented is relevant reliable and comparable and complete. Where estimates are used these are based on experience research and judgment. The accounts are expressed in £ Sterling rounded to the nearest pound

**v Going concern**

Based on the monetary assets and human resources available at 31st of August 2022 the trustees believe that the circuit is a going concern

**vii Consolidation**

The circuit has denominational regulatory oversight in respect of the work of the Churches within the circuit but has no legal or operational control of those churches and their governing bodies except in extreme circumstances.

For this reason the financial statements of churches within the circuit are not consolidated into these financial statements

**viii Income**

Income is included in the Statement of Financial Activities (SOFA) when the Circuit becomes entitled to the resources, and the trustees are reasonably certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

**ix Expenditure**

This is recognised when a liability is incurred, or where a constructive obligation arises, where the amount is reliably measured and it is considered more likely than not there will be an outflow of economic activity.

**x Grants**

Grants made by the Circuit from its own funds are recognised in full at the time of agreement or when the Circuit accepts that there is a legal or operational obligation to make the payment.

**xi VAT**

Since the Circuit is not VAT registered, all input VAT is charged with the expenses to which it refers.



#### xi Tangible fixed assets for use by the Circuit

Tangible fixed assets are capitalised if they can be used for more than one year and cost at least £1,000.

The freehold property is shown in the accounts at 2016 deemed values, of which the land component is deemed to be £700,000. No depreciation is provided on the building because the trustees consider the current residual fair value of the manse buildings (on the assumption that it had reached the end of its useful economic life by the year-end) to be not less than its current value. Any depreciation would not be material. The property has been reviewed for impairment.

#### xii Debtors and Prepayments

Debtors relate to the payment of Ministers stipends in August that relates to September.

#### xiii Creditors

Creditors include both sundry expenses and specifically the 1st quarter assessment received in August.

#### xiv Impact of Accounting Changes

There have been no Accounting Changes during this year

#### xv Monetary Investments

The Circuit's Investments are in monetary assets classified as basic financial instruments under FRS102 and are held by the Trustees for Methodist church purposes TMCP. As custodian trustees the valuations at market value are those provided by TMCP.

The funds that support the Circuit Model Trust Fund and the Manses fund are held by TMCP in interest funds on which interest is credited to the accounts each month.

These are regarded as medium and long-term investments.

TMCP is the legal owner and Custodian Trustee of all Methodist Model Trust Property including Legacies, Endowments and Accumulated Funds. Trust Property is held for and on behalf of local Managing Trustees who are responsible for the day to day management of trust property.

TMCP ensure that, through providing guidance and acting under their direction, the managing trustees comply with charities law or Methodist policy as determined by the Methodist conference.

#### xvi Investment Properties

From time to time the Circuit may hold residential property (formerly Manses) which is surplus to requirements

#### xvi Methodist Connexional funds

The Methodist church connexion raises assessments against the circuit's these are paid quarterly to the Districts.

A small sum is retained by the District to meet its own cost otherwise these assessments are paid quarterly to the connexion.

The circuit raises assessments on circuit churches which are paid quarterly to the circuit.

These cover mainly the cost of running the circuit including staffing and the District assessment above. The circuit may act as an agent for ad hoc collections for various funds controlled and then administered by the Methodist church

The funds held constitute a General Fund held for any purpose of the circuit which are unrestricted. The circuit model trust fund has wide purposes defined in standing orders and is categorised as unrestricted. Restricted funds are held for a narrower purpose. Details for each material fund are disclosed in the final note to these accounts. Any funds may be represented by more than just cash.

	Circuit Unrest Model ricted Trust fund Restricted	2022	2021
Trust Fund			
Donations	0	0	0
Legacies	0	0	0
Total	0	0	0

	Unrest ricted	Circuit Model Trust fund	Restricted	2022	2021
(i) Investment properties					
14 Monkton Hill					10,740
(ii) Manse vacant					
105 Ermin street	11203			11,203	6,853
Total	11203	0	0	11,203	17593

Monkton Hill , vacant all year, in process of being sold and awaiting completion.

	Unrestricted	Circuit Model Trust fund	Restricted	2022	2021
Central Finance Board	374		17	391	153
Circuit Advance Fund		2,201		2,201	1,568
Total	374	2,201	17	2,593	1,721

## 6 Payment to staff

	2022	2021
Ministers , Admin and other lay workers.		
Stipends	158,593	165,406
Nat Insurance	36,943	37,275
Pension	14,240	14,348
Travel/phone /other	10,501	9,991
Total staff	<u>220,276</u>	<u>227,020</u>

Staff numbers ( average no employed)

Ministers	5.0	5.0
Admin	1.0	1.0
Lay workers		1.0
Lay workers part time		
Total staff	6.0	7.0

At 31 August 2022 there were no lay workers

Lay/Admin workers included above:

Payroll	27,288	39,676
Travel/phone /other	298	151
Total	<u>27,586</u>	<u>39,827</u>

During 2021/2022 6 people were employed all the time.

The circuit is required to provide accommodation for each minister and their families and this is seen as a benefit to the Circuit. Ministers are expected to occupy the manse provided for them. The circuit bears the cost of repairs, maintenance, building insurance, council tax and water rates. These figures are not separately disclosed as benefits-in-kind for ministers as HMRC does not seek to tax these receipts in the hands of ministers.

## 7 Payment to trustees

No trustees receive any salaries, expenses or benefits as trustees.

However, the following trustees are also ministers and in that capacity receive stipends as ministers and the benefit of job related accommodation.

During 2020/2021 there were five ministers employed by the circuit who all are trustees :

2022	2021
Rev Mark Barrett	Rev Mark Barrett
Rev Stephen Skinner	Rev Stephen Skinner
Rev David Gray	Rev David Gray
Deacon Stephen Roe	Rev Andrew Wigley
Rev Andrew Bird	Rev Andrew Bird

Their costs which are included in the staff costs above are :

	2022	2021
Stipends	134,925	131,017
Nat Insurance	12,829	12,006
Pension	34,733	34,330
Travel/phone /other	7,049	6,936
Total staff	<u>189,537</u>	<u>184,289</u>
Other trustee payments		



## 7 Payment to trustees (contd)

	2022	2021
Circuit cost of manses occupied by ministers:	81,194	72,137
Number of manses	5	5

Trustees who are not staff members received the following

Preaching travel	226	nil
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## 8 Fees for examination of accounts

A fee of £1,440 is payable this year which is a creditor at 31 August 2022

## 9 Loans

The circuit had no loans at 31st August 2022 (nil last year)

## 10 Capital commitments and contingent liabilities

The circuit had no capital commitments at 31st August 2022 (nil last year)

No contingent liabilities were identified at 31st August 2022 ( nil last year)

## 11 Tangible Fixed Assets

Cost or Valuation	£ Residential Land	£ Other Land	£ Manses	£ Investment Properties	£ Other Fixed	£ Fixtures Fittings	£ Total
Balance b/f			883,900	905,300			1,789,200
Additions							
Revaluations				-109,000			-109,000
Disposals				-162,300			-162,300
Transfers							
Balance c/f	0	0	883,900	634,000	0	0	1,517,900

### Accumulated Depreciation

Balance b/f			0				0
Additions							
Revaluations							0
Disposals							
Transfers							
Balance c/f	0	0	0	0	0	0	0

Ramsbury Church which was closed for worship in 2019 was sold on 21st December 2021 .

The net value paid to the circuit was £165,777

The carrying value at 31/8/21 was £162,300 so a realised gain of £3 ,477 was made .

## 12 Analysis of Current Assets

<b>Debtors and Prepayments</b>	<b>2022</b>	<b>2021</b>
Loans made to District & Churches	19,200	16,900
Accrued income		
Other Debtors	33,004	23,066
Total debtors and prepayments	<u>52,204</u>	<u>39,966</u>

Included in Loans made to District & Churches is £16,600 which is due after 1 year. (2021 £11,600)

<b>Analysis of cash at bank</b>	<b>2022</b>	<b>2021</b>
Bank Balance held in Lloyds Bank	52,144	36,970
Bank Balance held in Methodist Central Finance Board	44,344	76,652
Total Cash at bank	<u>96,488</u>	<u>113,622</u>

## 13 Analysis of current liabilities

	<b>2022</b>	<b>2021</b>
Trade Creditors		
Grants to Churches		
Grants received in advance		16,369
Other Creditors	70,600	69,896
Independent Examiner	1,440	1,320
	<u>72,040</u>	<u>87,585</u>

## 14 District Grant received

The circuit strategy to employ 3 lay workers for mission work started in September 2018

Bristol district funding for 25% of cost of £60,000 split evenly over three years

The programme ended on 31st August 2021

District grant paid to circuit in advance but not required was £ 16,369 at 31 Aug 2021

This was repaid to the District in on 12 Oct 2021.

## 15 Activity analysis

	<b>Income</b>	<b>Expend.</b>	<b>Net</b>
General Fund	337,079	(384,757)	(47,679)
District Levy on CMTF		(22,087)	(22,087)
Cost of closed churches and manses for sale		(27,016)	(27,016)
* including cost for Christchurch, Marlborough for advice on sale			
Sub Total	<u>337,079</u>	<u>(433,860)</u>	<u>(96,781)</u>
Gains/(losses) on monetary investments		(1,183)	(1,183)
Ramsbury net gain	236,296	(232,819)	3,478
Revaluations of investment properties		(109,000)	(109,000)
Overall gain(loss)	<u>573,375</u>	<u>(776,862)</u>	<u>(203,487)</u>


<b>16 Other income</b>	<b>2022</b>	<b>2021</b>
Rent on manse temporarily not used for a minister	11,203	6,853
Other	321	1,430
Total other income	<u>11,524</u>	<u>8,283</u>

#### **17 Post Balance sheet events**

The churches at Sherston and Luckington agreed to become a class of Sheldon Road.

## Declarations and Scrutiny

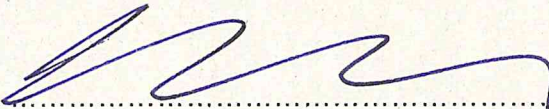
I confirm that these accruals-based accounts for the year to 31 August 2022 have been prepared from the records of the Circuit and that they include all funds under the control of the Circuit meeting.

Signature of treasurer  Date 25.1.23

Name and address of treasurer Eric Hewitt 31, Brentfore Street, Swindon  
Post Code SN1 7BN

### Presentation to the Circuit meeting

I confirm that the annual report and accounts for the year ended 31 August 2022 will be presented to the Circuit meeting held 14th March 2023

Signature of the Chair of the meeting 

Name of the Chair of the meeting Rev. David Gray Date 25.1.23

### Independent Examiner's Report to the Trustees of the North Wiltshire Methodist Circuit

**Charity Number 1133989**

#### Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the North Wiltshire Methodist Circuit for the year ended 31 August 2022 set out on pages 1 to 21. As the Circuit's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Circuit's accounts carried out under section 145 of the Act and, in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.



## Independent Examiner's Statement

[The Circuit's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Association of Chartered Certified Accountants)

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below\*) which give me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts do not accord with the accounting records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination
- the trustees' annual report is not consistent with the accounts

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

I have obtained independent verification of all investments with the Trustees for Methodist Church Purposes or held in other trusts, bank balances and funds at the Central Finance Board of the Methodist Church which are individually in excess of £10,000 (ten thousand pounds) at the balance sheet date.

Signature of independent examiner ..... 

Name of independent examiner Mrs Lisa Hobbs

Relevant professional qualification of independent examiner Chartered Certified Accountant

Name of firm: UHY Ross Brooke - Chartered Accountants:

Address: Unit 16, Dorcan Business Village, Murdock Road, Dorcan, Swindon, Wiltshire

Post Code SN3 5HY

Date ...25 January 2023.....